G. R. S. App. F. IX-4]

1943 - 44

File No. K 43

Previous References.
S+A 16-42-2

(S & A

Serial No. 5-6

Later References.
S+A 16-43 (8-9)
S+A 10-44

Pres

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 60-5

Part B for November 1943

SUBJECT.

Calculation of Special Local Allowance on Gearness Allowance

NO. 71. 16/6 Dt 26-10-43

To - The Comptroller Jaipur

State that to Govt. agree that "D. Allowance need not be included under the term "Remuneration" for drawing to House Rent of Rs. 60 & more.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No.33/T.A.D.(B-11) *Bangalore, dated* 20th JULY 1943
21st.

From M.SHAMANNA, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

M.Viraraja Urs, Esq., B.A., B.L.,

FINANCIAL SECRETARY TO THE GOVERNMENT OF

HIS HIGHNESS THE MAHARAJA OF MYSORE,

BANGALORE.

Sir,

Calculation of Special Locality allowance on Dearness Allowance.

Adverting to your letter No.Fl.1223/S & A 26-42-2 dated 14-8-1942 communicating a ruling regarding the basis for calculation of special Locality Allowance, I have the honour to state that it is ordered therein that for fixing the money limit of Rs.50/- as well as for calculating the amount of allowance, the " Emoluments " may be adopted as the basis, the term "Emoluments" being deemed to include allowances of all kinds excluding travelling conveyance and house-rent allowances and Pension. The scope of the terms " All allowances " as now defined in the above ruling has, therefore, to be interpreted as including both for fixing the money limit and for calculating the Special Locality Allowances, Dearness Allowance sanctioned by Government as a temporary measure for affording relief to the Government employees-

Kind reference is also invited to point 5 of G.O.No.Fl.3717/S&A 136-42-9 dated 4-1-43 conveying orders of Government on certain points of doubts felt by this Office. On this point orders were sought whether Dearness Allowance should be calculated including Special Locality Allowance and vice versa. But Government have only ordered that Special Local Allowance does not form part of salary for allowing Dearness Allowance. No orders were passed whether as to Dearness Allowance also does not form part of emoluments for allowing Special Locality Allowance. Government have ordered in their letter No.Fl.3480 /S&A 214-42-8

Fl.3480/S & A 436-42-8 dated 7-12-42 that Dearness Allowance need not be treated as forming part of salary for purposes of calculation of house-rent. As compensatory allowances, such as Uniform, Ration, T.A. and House-rent allowances are not taken into account, in calculating the Special Locality Allowance, a doubt is felt whether Dearness Allowance has to be included under emoluments for fixing the money limit of Rs.50/- as well as for calculating the Special Locality Allowance. I request specific orders of Government in the matter for guidance in audit. I am of the opinion that Dearness Allowance need not be included for both the purposes.

I have the honour to be,
Sir,
Your most obedient servant,

M Shamanna

nn/20 COMPTROLLER.

"Dearness allowance is granted as a special measure of relief and it would be hard if this benefit is curtailed in some other way. The contention this view appears to be fair & may be accepted. Submit a draft for orders

16/10/43

Dearness allowance is a temporary relief and is not intended to deprive any official of any emoluments he would be entitled to otherwise.

Draft for consideration

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TYPING SECTION
25 OCT. 1943
GOVT.

calculation of Special Locality Allowance on Dearness Allowance

Continuation Sheet. File No. SJA Current No. 16 of 43 Page No.

Pre Refer. SJA 136-42-8-9

To

The comptroller

G.O. No 3(1)/16/14 dated 26-10-43 States that 'Dearness Allowance need not be included under the term 'emoluments' for fixing the money limit of Rs 50/- as well for calculating the amount of Special Locality Allowance.

JB

Appendix F. G.—1]

SUBJECT.....

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Section S/A

File No. 16-43

Serial No. 6

Diary No. of letter replied to 315

No. 71/614

To

The Comptroller

General and Revenue Secretariat

( )

the *194* .

Sir,

Date of issue.... 26-10-43

With reference to your letter No 33 T.A.D (B.ii) dated 21/9/43, I am directed to state that Govt agree ~~with your opinion~~ that "Bonus allowance" need not be included under the term 'emoluments' for fixing the money limit of Rs 50/- as well as for calculating the Special Locality Allowance.

Signed by.... M. N. I. S.

List of enclosures.....

Copied by.....

Examined by.....

I have the

WD 04161—GPB—60,000—24-10-41

16/10/43

It secy to Govt